Consolidated Financial Results (IFRS)

Consolidated Financial Results for the three months ended June 30, 2026 August 10, 2026

ROUND ONE Corporation

TSE Prime Market

Securities Code : 4680 URL : https://www.round1-group.co.jp/
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Scheduled date to commence dividend payments : September 4, 2026
Preparation of supplementary material on financial results : Yes
Holding of financial results briefing : Yes（for institutional investors）

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended June 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Comprehensive income	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 2026	51,377	18.2	6,339	4.3	5,267	2.1	3,368	(1.1)	3,368	(1.1)	4,266	85.7
June 2025	43,485	7.7	6,076	9.8	5,157	7.6	3,405	0.3	3,405	0.3	2,297	(57.8)

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 2026	12.81	－
June 2025	12.99	12.96

(Note) For diluted earnings per share for the three months ended June 30, 2026, although there are potential shares, they are not listed because they have an anti-dilutive effect.

EBITDA and Adjusted EBITDA are disclosed as useful comparative information for the Group’s business results.
The calculation formulas for EBITDA and Adjusted EBITDA are as follows.

EBITDA Calculation ： Operating profit ＋ Depreciation
Three months ended June 2026 17,492 Millions of yen
Three months ended June 2025 16,518 Millions of yen

Adjusted EBITDA Calculation ： Operating profit ＋ Depreciation ＋ Non-expenditures expenses
Three months ended June 2026 17,582 Millions of yen
Three months ended June 2025 16,560 Millions of yen

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of the parent	Equity attributable to owners of the parent ratio
	Millions of yen	Millions of yen	Millions of yen	%
Three months ended June 2026	328,319	85,791	85,792	26.1
Year ended March 2026	309,888	82,635	82,635	26.7

2. Cash dividends

	Annual dividends per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 2026	4.50	4.50	4.50	4.50	18.00
Year ending March 2027	4.50				
Year ending March 2027 (Forecast)		4.50	4.50	4.50	18.00

(Note) Revisions to the forecast of cash dividends most recently announced : None

3. Forecasts of consolidated financial results for the fiscal year ending March 2027 (from April 1, 2026 to March 31, 2027)

(% for period is percentage change comparing to previous period, % for quarter is percentage change comparing to the same quarter in previous period.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
2Q-end	103,730	12.8	15,010	0.4	12,220	(8.5)	7,900	(10.8)	7,900	(10.8)	30.05
Year ending March 2026	219,090	15.6	33,050	14.9	27,450	8.0	18,260	9.9	18,260	9.9	69.46

(Note) Revisions to the earnings forecasts most recently announced : None

※ Notes

(1) Significant changes in the scope of consolidation during the period : None

(2) Changes in accounting policies, changes in accounting estimates, and restatement

① Changes in accounting policies required by IFRS : None

② Changes in accounting policies due to other reasons : None

③ Changes in accounting estimates : None

(3) Number of issued shares (common shares)

① Total number of issued shares at the end of the period (including treasury shares)

Three months ended June 2026	289,161,942
Year ended March 2026	289,161,942

② Number of treasury shares at the end of the period

Three months ended June 2026	26,289,509
Year ended March 2026	26,289,269

③ Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended June 2026	262,872,504
Three months ended June 2025	262,214,977

※ Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm : None

※ Proper use of earnings forecasts, and other special matters

・ The above-mentioned business forecasts were based on the information available as of the date of the release of this report, no warranty is given as to the realization of the forecasts.
・ Future events may cause the actual results to be significantly different from the forecasts.

Consolidated Statement of Financial Position - 1

(Millions of yen)

	End of Previous Term (As of March 31, 2026)	End of Current Term (As of June 30, 2026)
Assets		
Current assets		
Cash and cash equivalents	54,950	64,179
Trade and other receivables	3,133	2,304
Inventories	6,175	6,606
Other financial assets	1,719	1,067
Other current assets	5,563	6,553
Total current assets	71,541	80,712
Non-current assets		
Property, plant and equipment	89,783	99,772
Right-of-use assets	121,573	120,723
Intangible assets	1,188	1,273
Investments accounted for using equity method	2,193	2,219
Other financial assets	11,076	11,122
Deferred tax assets	11,574	11,585
Other non-current assets	956	910
Total non-current assets	238,346	247,607
Total assets	309,888	328,319

Consolidated Statement of Financial Position - 2

(Millions of yen)

	End of Previous Term (As of March 31, 2026)	End of Current Term (As of June 30, 2026)
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	10,527	10,502
Bonds and borrowings	10,821	12,305
Lease liabilities	28,666	27,934
Income taxes payable	4,295	1,882
Contract liabilities	5,619	5,838
Other current liabilities	6,603	8,950
Total current liabilities	66,533	67,415
Non-current liabilities		
Bonds and borrowings	38,295	52,251
Lease liabilities	110,212	110,753
Provisions	7,572	7,577
Other financial liabilities	769	607
Deferred tax liabilities	3,338	3,396
Other non-current liabilities	530	525
Total non-current liabilities	160,719	175,112
Total liabilities	227,252	242,528
Equity		
Share capital	25,872	25,872
Capital surplus	26,606	26,606
Retained earnings	43,752	45,923
Treasury shares	(20,006)	(20,006)
Other components of equity	6,410	7,396
Total equity attributable to owners of parent	82,635	85,792
Non-controlling interests	(0)	(0)
Total equity	82,635	85,791
Total liabilities and equity	309,888	328,319

Consolidated Statement of Profit or Loss

(Millions of yen)

	Previous Term (From April 1, 2025 to June 30, 2025)	Current Term (From April 1, 2026 to June 30, 2026)
Revenue	43,485	51,377
Cost of sales	35,431	41,374
Gross profit	8,053	10,003
Selling, general and administrative expenses	1,805	3,610
Other income	77	74
Other expenses	248	127
Operating profit	6,076	6,339
Finance income	73	255
Finance costs	1,072	1,438
Share of profit of investments accounted for using equity method	79	111
Profit before tax	5,157	5,267
Income tax expense	1,751	1,899
Profit	3,405	3,368
Profit attributable to		
Owners of parent	3,405	3,368
Non-controlling interests	(0)	(0)
Profit	3,405	3,368
Earnings per share		
Basic earnings per share	12.99	12.81
Diluted earnings per share	12.96	—

Consolidated Statement of Comprehensive Income

(Millions of yen)

	Previous Term (From April 1, 2025 to June 30, 2025)	Current Term (From April 1, 2026 to June 30, 2026)
Profit	3,405	3,368
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Share of other comprehensive income of investments accounted for using equity method	4	(6)
Total of items that will not be reclassified to profit or loss	4	(6)
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(1,109)	900
Share of other comprehensive income of investments accounted for using equity method	(2)	3
Total of items that may be reclassified to profit or loss	(1,112)	904
Other comprehensive income, net of tax	(1,107)	898
Comprehensive income	2,297	4,266
Comprehensive income attributable to		
Owners of parent	2,297	4,266
Non-controlling interests	(0)	(0)
Comprehensive income	2,297	4,266